

**DEPARTMENT OF CONSUMER AFFAIRS**

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**International Delivery of the Uniform CPA Examination**

Over the past two years the California Board of Accountancy (CBA) has deliberated on the joint efforts of the National Association of State Boards of Accountancy (NASBA) and American Institute of Certified Public Accountants to administer the Uniform CPA Examination at international locations – iExam – and the possibility of participating in the program.

At its March 22-23, 2012 meeting, the CBA elected to opt out of, and not participate in, the iExam program. The CBA found no benefit in licensing international candidates who have no intention of living or working in California. In addition, California law requires that prior to issuance of a CPA license candidates must provide a valid United States social security number. The CBA is concerned that candidates approved by California to take the Uniform CPA Examination via iExam will be unable to obtain licensure, an important element of the process.